

Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may still be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

Residency Status:

- **X Nonresident.** Home state abbreviation: **XX**
- **X Part-year resident from:** 99/99/99 to 99/99/99
mm dd yy mm dd yy

Income	Col. A - UTAH	Col. B - TOTAL
1 Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	9999999999.	9999999999.
2 Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	9999999999.	9999999999.
3 Ordinary dividends (1040/1040A line 9a)	9999999999.	9999999999.
4 Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	9999999999.	9999999999.
5 Alimony received (1040 line 11)	9999999999.	9999999999.
6 Business income or (loss) (1040 line 12)	9999999999.	9999999999.
7 Capital gain or (loss) (1040 line 13, 1040A line 10)	9999999999.	9999999999.
8 Other gains or (losses) (1040 line 14)	9999999999.	9999999999.
9 IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	9999999999.	9999999999.
10 Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	9999999999.	9999999999.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	9999999999.	9999999999.
12 Farm income or (loss) (1040 line 18)	9999999999.	9999999999.
13 Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	9999999999.	9999999999.
14 Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	9999999999.	9999999999.
15 Other income (1040 line 21)	9999999999.	9999999999.
16 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	9999999999.	9999999999.
17 Total income (loss) - add lines 1 through 16 for both columns A and B	9999999999.	9999999999.

Adjustments	Col. A - UTAH	Col. B - TOTAL
18 Reserved *	9999999999.	9999999999.
19 Certain business expenses of reservists, performing artists, etc. (1040 line 24)	9999999999.	9999999999.
20 Health savings account deduction (1040 line 25)	9999999999.	9999999999.
21 Moving expenses (1040 line 26) - enter in col. A only expenses moving into Utah	9999999999.	9999999999.
22 Deductible part of self-employment tax (1040 line 27)	9999999999.	9999999999.
23 Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	9999999999.	9999999999.
24 Self-employed health insurance deduction (1040 line 29)	9999999999.	9999999999.
25 Penalty on early withdrawal of savings (1040 line 30)	9999999999.	9999999999.
26 Alimony paid (1040 line 31a)	9999999999.	9999999999.
27 IRA deduction (1040 line 32, 1040A line 17)	9999999999.	9999999999.
28 Student loan interest deduction (1040 line 33, 1040A line 18)	9999999999.	9999999999.
29 Reserved *	9999999999.	9999999999.
30 Domestic production activities deduction (1040 line 35)	9999999999.	9999999999.
31 Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	9999999999.	9999999999.
32 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	9999999999.	9999999999.
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999.	9999999999.
33 Total adjustments - add lines 18 through 32 for both columns A and B	9999999999.	9999999999.

* Lines 18 and 29 may change due to possible late federal legislation. See incometax.utah.gov for details.

34 Subtract line 33 from line 17 for both columns A and B	• 9999999999.	• 9999999999.
Line 34, column B must equal TC-40, line 9		

Non or Part-year Resident Utah Tax

35 Divide line 34 column A by line 34 column B (to 4 decimal places). Do not enter a number greater than 1.0000 or less than 0.0000.	35	9.9999
36 Subtract TC-40, page 2, line 24 from TC-40, page 2, line 23 and enter the result here	36	9999999999.
37 Multiply line 36 by the decimal on line 35. This is your Utah tax. Enter on TC-40, page 2, line 25	• 37	9999999999.

Submit page ONLY if data entered.
Attach completed schedule to your 2012 Utah Income Tax Return.

Non and Part-year Resident Schedule		TC-40B 2012
40206 SSN 999-99-9999		
Residency Status:		
<input checked="" type="checkbox"/> Nonresident. Home state abbreviation: XX <input checked="" type="checkbox"/> Part-year resident from: 99/99/99 to 99/99/99		
Income		
	Col. A - UTAH	Col. B - TOTAL
1	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	9999999999.
2	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	9999999999.
3	Ordinary dividends (1040/1040A line 9a)	9999999999.
4	Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	9999999999.
5	Alimony received (1040 line 11)	9999999999.
6	Business income or (loss) (1040 line 12)	9999999999.
7	Capital gain or (loss) (1040 line 13, 1040A line 10)	9999999999.
8	Other gains or (losses) (1040 line 14)	9999999999.
9	IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	9999999999.
10	Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	9999999999.
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	9999999999.
12	Farm income or (loss) (1040 line 18)	9999999999.
13	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	9999999999.
14	Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	9999999999.
15	Other income (1040 line 21)	9999999999.
16	Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	9999999999.
17	Total income (loss) - add lines 1 through 16 for both columns A and B	9999999999.
Adjustments		
	Col. A - UTAH	Col. B - TOTAL
18	Reserved *	9999999999.
19	Certain business expenses of reservists, performing artists, etc. (1040 line 24)	9999999999.
20	Health savings account deduction (1040 line 25)	9999999999.
21	Moving expenses (1040 line 26) - enter in col. A only expenses moving into Utah	9999999999.
22	Deductible part of self-employment tax (1040 line 27)	9999999999.
23	Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	9999999999.
24	Self-employed health insurance deduction (1040 line 29)	9999999999.
25	Penalty on early withdrawal of savings (1040 line 30)	9999999999.
26	Alimony paid (1040 line 31a)	9999999999.
27	IRA deduction (1040 line 32, 1040A line 17)	9999999999.
28	Student loan interest deduction (1040 line 33, 1040A line 18)	9999999999.
29	Reserved *	9999999999.
30	Domestic production activities deduction (1040 line 35)	9999999999.
31	Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	9999999999.
32	Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	9999999999.
33	Total adjustments - add lines 18 through 32 for both columns A and B	9999999999.
* Lines 18 and 29 may change due to possible late federal legislation. See incometax.utah.gov for details.		
34	Subtract line 33 from line 17 for both columns A and B	9999999999.
Line 34, column B must equal TC-40, line 9		
Non or Part-year Resident Utah Tax		
35	Divide line 34 column A by line 34 column B (to 4 decimal places).	35 9.9999
Do not enter a number greater than 1.0000 or less than 0.0000.		
36	Subtract TC-40, page 2, line 24 from TC-40, page 2, line 23 and enter the result here	36 9999999999.
37	Multiply line 36 by the decimal on line 35. This is your Utah tax. Enter on TC-40, page 2, line 25	37 9999999999.
Submit page ONLY if data entered.		
Attach completed schedule to your 2012 Utah Income Tax Return.		